



**MODULE D**  
**Financial Review**



**Date:**

**Visit Number:**

**Agency (Legal Applicant):**

**Program Name:**

**Physical Address:**

**Mailing Address (if different):**

**Phone:**

**Fax:**

**E-Mail:**

**GFBCI Commission Staff Completing Site Visit:**

**Program Staff Present:**

**Name:**

**Title:**

**Name:**

**Title:**

**Name:**

**Title:**

**Name:**

**Title:**

**Name:**

**Title:**

**NOTES:**

**I. Documentation Relating to AmeriCorps Members**

**A. Member Benefits**

**1. Health Insurance**

- **Name of Insurance Company:**
- **Number of Members Enrolled:**
- **Only FT Members Paid for by CNCS:**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

**2. Insurance**

- **Does the program have liability insurance policy on file?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **Does the program have up-to-date Workers Compensation, AD&D, or other accidental insurance policy on file?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **Does the program provide information to members regarding reasonable accommodations to members with disabilities?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

**3. Child Care**

- **Number of Members Enrolled:**
- **Proof of Eligibility on File: Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_**
- **What form of proof used:**

**4. FICA**

- **7.65% - FICA charged per Living Allowance?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **Are regular deposits made as required by the IRS?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

**5. Does Agency W-4's on file? (pull a random sample of member files)**

*Notes:*

## **II. Documentation of Fiscal Compliance**

### **A. AmeriCorps Members**

- **How often are stipends paid to members?**
  
- **Is the living allowance paid as a per hour of week wage or stipend?  
(verify with ledger)**
  
- **Are living allowance stipends disbursements made by check?**  
  
Yes\_\_\_\_ No\_\_\_\_
  
- **Is there evidence of non-federal match being available prior to the  
disbursement of stipends?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
  
- **Is there evidence that the living allowance checks are made up of  
the proper federal/cash match percentages?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

**How was this determined:**

### **B. Match**

- **How does the program meet match?**
  
- **When/how often are cash match contributions received?**
  
- **How are non-federal cash contributions received and accounted  
for?**

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- Are in-kind contributions recorded in the general ledger?

Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

- Is there a record/verification of in-kind contributions?

Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

- Do the in-kind documentation forms contain at a minimum the following information:

Name of Donor Yes\_\_\_\_ No\_\_\_\_

Date of Donation Yes\_\_\_\_ No\_\_\_\_

Description of Item/Services Yes\_\_\_\_ No\_\_\_\_

Estimated Value Yes\_\_\_\_ No\_\_\_\_

Signed by the Donor Yes\_\_\_\_ No\_\_\_\_

- How does the program ensure it is matching at the correct percentages?

- What is the procedure the program takes when the match is low?

**C. Program Staff**

- Does the file have proper I-9 documentation?

Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

- Does the file have proper W-4 documentation?

Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

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- **Does the file have a written job description for the staff member?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
  
- **Are any staff working less than 100% on grant? If yes, how is actual time recorded.**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
  
- **Does file have wage authorization from that is signed by a member of management and justifies the amount of salary paid to the staff member on PER?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
  
- **Does the file have an annual performance evaluation for the staff member?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
  
- **What is the organization type: State, Local and Indian Tribal governments, or Educational institutions.**
  
- **Does the file have staff timesheets signed by the staff member and supervisor documenting hours charged to the grant?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

*Notes:*

**D. Systems/Financial Reports**

- **Is there a policy and procedures manual?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **How often are agency bank statements reconciled?**
- **Does the policies and procedures document separation of duties?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **Are bank statements reconciled by someone other than the fiscal agent?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

**List Person:**

- **Are expenditures tracked by budget line item?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **Is the information provided in the quarterly FSR supported by accounting records?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- **Are program administrative costs documented in the general ledger?**  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

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- Does the program have procedures in place to ensure that administrative costs are not exceeded?  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- Does the program use an interest bearing account for grant funds?  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- Does the grantee maintain adequate support documentation for every expenditure?  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- Grantee is not exceeding the daily maximum rate for consultants? (2004-05 Program Year \$540)  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_

*Notes:*

### III. Programmatic Documentation

#### A. Files

- Copy of the signed cooperative agreement on file?  
Yes\_\_\_\_ No\_\_\_\_ N/A\_\_\_\_
- Grant Provisions on File:  
  
Provisions Provided to the Program Staff:  
Yes\_\_\_\_ No\_\_\_\_  
  
Provisions Provided to the Fiscal Staff:  
Yes\_\_\_\_ No\_\_\_\_

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- **Copy of the current audit on file?**

*Notes:*